



NORFOLK

Office of the City Attorney

BERNARD A. PISHKO
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June 9, 2015

To the Honorable Council
City of Norfolk, Virginia

R-12

Re: Tax Overpayment
Susquehanna Commercial Finance, Inc.

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Susquehanna Commercial Finance, Inc. \$10,023.86 based upon the overpayment of its Business Personal Property Taxes for the years 2013 and 2014, resulting in a refund due of \$10,023.86, plus interest.

Respectfully submitted,

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

5/14/15mr

Form and Correctness Approved:

By [Signature]
Office of the City Attorney

Contents Approved:

By [Signature]
DEPT.

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 1000 105 020 4020 ← 110023.86
Director of Finance Account Date
5/19/15

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO SUSQUEHANNA COMMERCIAL FINANCE, INC. BASED UPON THE OVERPAYMENT OF BUSINESS PERSONAL PROPERTY TAXES FOR THE TAX YEARS 2013 AND 2014.

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WHEREAS the Commissioner of the Revenue has determined that business personal property taxes were erroneously overpaid by Susquehanna Commercial Finance, Inc. for tax years 2013 and 2014, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$10,023.86, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$10,023.86 is hereby appropriated for a refund to Susquehanna Commercial Finance, Inc. for tax years 2013 and 2014;

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to issue a refund to Susquehanna Commercial Finance, Inc. in the amount

specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:**

Susquehanna Commercial Finance, Inc.
Account Number
95404/801675

May 5, 2015

Overview:

Susquehanna Commercial Finance, Inc. (SCF) filed their 2013 & 2014 Return of Tangible Business Property renditions with the City of Norfolk in error. The equipment is located in North Carolina at the production facilities of Art/FX, Inc. Because Art/FX is headquartered in Norfolk, SCF was using Norfolk as its billing address.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

This refund reduces business personal property tax revenue by **\$10,023.86** for the 2015 fiscal year.

Conclusion:

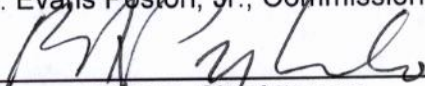
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the personal property overpayment of **\$10,023.86**.

Certification

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of **\$10,023.86** as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business Personal Property Taxes**.



C. Evans Poston, Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney

5/7/15

Date
5/18/15

Date